

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Hillbourne District Community
Association

Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

**Hillbourne District Community
Association**

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for the Year Ended 31 December 2021**

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**Hillbourne District Community
Association**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

301163

Principal address

69 Cavan Crescent
Waterloo Estate
POOLE
Dorset
BH17 7EY

Trustees

Ms Maria Louise Cutler Store Colleague
Mr Stephen Philip Utley Church Pastor
Ms Jennifer Anne Scott Retired

Independent Examiner

Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:

Ms Maria Louise Cutler - Trustee

**Independent Examiner's Report to the Trustees of
Hillbourne District Community
Association**

Independent examiner's report to the trustees of Hillbourne District Community Association

I report to the charity trustees on my examination of the accounts of Hillbourne District Community Association (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Joseph Knot
FMAAT
Birkett & Co Ltd
186b Lower Blandford Road
Broadstone
Dorset
BH18 8DP

25 January 2022

**Hillbourne District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		13,970	11,917
Other trading activities	2	11,303	12,630
Investment income	3	-	3
Total		<u>25,273</u>	<u>24,550</u>
 EXPENDITURE ON			
Raising funds		-	15,585
Other		17,181	-
Total		<u>17,181</u>	<u>15,585</u>
 NET INCOME		<u>8,092</u>	<u>8,965</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		134,335	125,370
 TOTAL FUNDS CARRIED FORWARD		<u><u>142,427</u></u>	<u><u>134,335</u></u>

The notes form part of these financial statements

**Hillbourne District Community
Association**

**Balance Sheet
31 December 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	110,997	111,394
CURRENT ASSETS			
Debtors	7	1,319	1,888
Cash at bank and in hand		32,064	22,916
		<u>33,383</u>	<u>24,804</u>
CREDITORS			
Amounts falling due within one year	8	(1,953)	(1,863)
		<u>31,430</u>	<u>22,941</u>
NET CURRENT ASSETS			
		<u>142,427</u>	<u>134,335</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>142,427</u>	<u>134,335</u>
NET ASSETS			
		<u>142,427</u>	<u>134,335</u>
FUNDS	9		
Unrestricted funds		142,427	134,335
TOTAL FUNDS		<u>142,427</u>	<u>134,335</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:

Ms Maria Louise Cutler - Trustee



Mr Stephen Philip Utley - Trustee

The notes form part of these financial statements

**Hillbourne District Community
Association**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Hall hire - events	6,653	630
Dancing	-	3,600
Social club rental	4,650	8,400
	<u>11,303</u>	<u>12,630</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	3
	<u>-</u>	<u>3</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,917
Other trading activities	12,630
Investment income	3
Total	<u>24,550</u>
EXPENDITURE ON	
Raising funds	15,585
NET INCOME	<u>8,965</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	125,370

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

134,335

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>108,749</u>	<u>62,825</u>	<u>171,574</u>
DEPRECIATION			
At 1 January 2021	-	60,180	60,180
Charge for year	<u>-</u>	<u>397</u>	<u>397</u>
At 31 December 2021	<u>-</u>	<u>60,577</u>	<u>60,577</u>
NET BOOK VALUE			
At 31 December 2021	<u>108,749</u>	<u>2,248</u>	<u>110,997</u>
At 31 December 2020	<u>108,749</u>	<u>2,645</u>	<u>111,394</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	1,120	1,500
Prepayments	<u>199</u>	<u>388</u>
	<u>1,319</u>	<u>1,888</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	348	-
Other creditors	1,605	1,863
	<u>1,953</u>	<u>1,863</u>

9. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	134,335	8,092	142,427
	<u>134,335</u>	<u>8,092</u>	<u>142,427</u>
TOTAL FUNDS	<u>134,335</u>	<u>8,092</u>	<u>142,427</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,273	(17,181)	8,092
	<u>25,273</u>	<u>(17,181)</u>	<u>8,092</u>
TOTAL FUNDS	<u>25,273</u>	<u>(17,181)</u>	<u>8,092</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	125,370	8,965	134,335
	<u>125,370</u>	<u>8,965</u>	<u>134,335</u>
TOTAL FUNDS	<u>125,370</u>	<u>8,965</u>	<u>134,335</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,550	(15,585)	8,965
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,550</u>	<u>(15,585)</u>	<u>8,965</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	125,370	17,057	142,427
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>125,370</u>	<u>17,057</u>	<u>142,427</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,823	(32,766)	17,057
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,823</u>	<u>(32,766)</u>	<u>17,057</u>

**Hillbourne District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**Hillbourne District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Appeals and donations	460	717
Grants	13,500	10,000
Subscriptions	10	1,200
	<hr/> 13,970	<hr/> 11,917
Other trading activities		
Hall hire - events	6,653	630
Dancing	-	3,600
Social club rental	4,650	8,400
	<hr/> 11,303	<hr/> 12,630
Investment income		
Deposit account interest	-	3
	<hr/>	<hr/>
Total incoming resources	25,273	24,550
 EXPENDITURE		
Support costs		
Management		
Rates and water	3,234	1,787
Insurance	2,453	2,609
Light and heat	4,608	5,278
Telephone	1,028	1,005
Postage and stationery	39	-
Alarm maintenance	-	273
Repairs and maintenance	2,377	1,314
Subscriptions	55	274
Cleaning	2,050	1,500
	<hr/> 15,844	<hr/> 14,040
 Finance		
Fixtures and fittings	397	467

This page does not form part of the statutory financial statements

**Hillbourne District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
Finance		
Governance costs		
Accountancy fees - bookkeeping	100	150
Independent examiner's fees	840	928
	<hr/> 940	<hr/> 1,078
Total resources expended	<hr/> 17,181	<hr/> 15,585
Net income	<hr/> <hr/> 8,092	<hr/> <hr/> 8,965

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